FISCAL NOTE

HB 3044 - SB 3117

February 19, 2000

SUMMARY OF BILL: Extends the amount of time a person has to register with the department of revenue from 15 days to 30 days after the date the person becomes subject to the taxes outlined in TCA Title 67 Chapter 4. The bill would take effect and apply to tax years beginning on or after July 1, 2000.

ESTIMATED FISCAL IMPACT:

MINIMAL

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

James a. Downpart